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a first stage saponification process, comprised in turn of a primary saponification reaction, in which a saponification reaction is carried out by mixing the polyvinyl ester in the alcohol-containing organic solvent under the presence of a saponification catalyst and

a subsequent secondary saponification reaction, in which a saponification reaction is carried out while distilling off the carboxylic ester that is produced; and

a subsequent second stage saponification process, comprised in turn of a primary saponification reaction, in which a saponification reaction is carried out by mixing the polyvinyl ester in the alcohol-containing organic solvent under the presence of a saponification catalyst and

a subsequent secondary saponification reaction, in which a saponification reaction is carried out while distilling off the carboxylic ester that is produced.

Please add the following new Claims 55-60:

55 (New) A method of producing polyvinyl alcohol polymer comprising:

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saponification of a polyvinyl ester in an alcohol-containing organic solvent under the presence of a saponification catalyst, wherein saponification is carried out with a mole ratio of alcohol with respect to polyvinyl alcohol of 1.0 to 3.0, while distilling off the carboxylic ester produced by the saponification reaction, wherein said saponification comprises:

a first stage saponification process, comprised in turn of a primary saponification reaction, in which a saponification reaction is carried out in a kneader mixer by mixing the polyvinyl ester in the alcohol-containing organic solvent under the presence of a saponification catalyst and

a subsequent secondary saponification reaction, in which a saponification reaction is carried out in a tower reactor while distilling off the carboxylic ester that is produced; and

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a subsequent second stage saponification process, comprised in turn of a primary saponification reaction, in which a saponification reaction is carried out in a kneader mixer by mixing the polyvinyl ester in the alcohol-containing organic solvent under the presence of a saponification catalyst and

a subsequent secondary saponification reaction, in which a saponification reaction is carried out in a shell and tube evaporator while distilling off the carboxylic ester that is produced.

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56. (New) The method of Claim 55, wherein the degree of saponification attained in said primary saponification reaction of the first stage is 70 mole% or more and the concentration of the polyvinyl alcohol polymer in the saponification reaction solution is 10 wt% or more.

57. (New) The method of Claim 55, wherein the degree of saponification attained in said secondary saponification reaction of the first stage is 85 mole% or more and the concentration of the polyvinyl alcohol polymer in the saponification reaction solution is 10 wt% or more.

58. (New) The method of Claim 55, wherein the degree of saponification attained in said primary saponification reaction of the second stage is 93 mole% or more and the concentration of the polyvinyl alcohol polymer in the saponification reaction solution is 10 wt% or more.

59. (New) The method of Claim 55, wherein the degree of saponification attained in said secondary saponification reaction of the second stage is 99 mole% or more and the concentration of the polyvinyl alcohol polymer in the saponification reaction solution is 10 wt% or more.